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A reviser's bill to be entitled
An act relating to the Florida Statutes; amending ss.
220.19, 420.5087, and 624.5107, F.S., and repealing ss.
110.1245(4)(b), 185.085(6), 215.96(4), 216.292(3)(c)-(e)
and (5)(b), 253.03(17), 253.034(6)(f)2., 320.08058(1)(d),
322.025(2), 403.890(5), 408.036(3)(m), 475.278(2)(b) and
(c), 487.041(1), 509.302(8), 561.121(4), 561.501, 570.957,
921.0001, 921.001, 921.0011, 921.0012, 921.0013, 921.0014,
921.0015, 921.0016, 921.005, 985.803, 985.804, 985.805,
985.806, 985.807, and 1010.78, F.S., to delete provisions
which have become inoperative by noncurrent repeal or
expiration and, pursuant to s. 11.242(5)(b) and (i), may
be omitted from the 2009 Florida Statutes only through a
reviser's bill duly enacted by the Legislature; repealing
ss. 626.97411 and 1006.20(10), F.S., to confirm the
October 2, 2008, repeal of exemptions in accordance with
the Open Government Sunset Review Act; and amending s.
775.0845, F.S., to conform to the repeal of ss. 921.0012
and 921.0013, F.S.; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (b) of subsection (4) of section
110.1245, Florida Statutes, is repealed.

Reviser's note.--The cited paragraph, which relates to
use of funds for cash awards to state employees for
the 2007-2008 fiscal year only, was repealed by its
own terms, effective July 1, 2008.

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29 Section 2. Subsection (6) of section 185.085, Florida
30 Statutes, is repealed.

31 Reviser's note.--The cited subsection, which relates
32 to distribution of premium excise tax amounts pursuant
33 to specified formulae and conditions, expired pursuant
34 to its own terms, effective January 1, 2008.

35 Section 3. Subsection (4) of section 215.96, Florida
36 Statutes, is repealed.

37 Reviser's note.--The cited subsection, which relates
38 to duties of the Financial Management Information
39 Board, through its coordinating council, to facilitate
40 the integration of specified financial management
41 information systems, including establishment of an
42 Enterprise Resource Planning Integration Task Force,
43 was amended by two 2004 laws. The amendment by s. 26,
44 ch. 2004-269, Laws of Florida, provided that the
45 subsection expired pursuant to its own terms,
46 effective July 1, 2005. The amendment by s. 10, ch.
47 2004-390, Laws of Florida, provided that the
48 subsection expired pursuant to its own terms,
49 effective July 1, 2008. Both dates have now occurred.

50 Section 4. Paragraphs (c), (d), and (e) of subsection (3)
51 and paragraph (b) of subsection (5) of section 216.292, Florida
52 Statutes, are repealed.

53 Reviser's note.--The cited paragraphs, which relate to
54 transfer of appropriations for operations relating to
55 criminal conflict and civil regional counsel budget
56 entities and between such entities and the child

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57 dependency and civil conflict case appropriation
58 category and the criminal conflicts case costs
59 appropriation category within the Justice
60 Administration Commission, and recommendations by the
61 Governor for initiation of fixed capital outlay
62 projects funded by grants awarded by FEMA for certain
63 disaster declarations, were repealed by their own
64 terms, effective July 1, 2008.

65 Section 5. Section 220.19, Florida Statutes, is amended to
66 read:

67 220.19 Child care tax credits.--

68 ~~(1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.~~

69 ~~(a) 1. A credit of 50 percent of the startup costs of child~~
70 ~~care facilities operated by a corporation for its employees is~~
71 ~~allowed against any tax due for a taxable year under this~~
72 ~~chapter. A credit against such tax is also allowed for the~~
73 ~~operation of a child care facility by a corporation for its~~
74 ~~employees, which credit is in the amount of \$50 per month for~~
75 ~~each child enrolled in the facility.~~

76 ~~2. A credit is allowed against any tax due for a taxable~~
77 ~~year under this chapter for any taxpayer that makes payments~~
78 ~~directly to a child care facility as defined by s. 402.302 which~~
79 ~~is licensed in accordance with s. 402.305, or to any facility~~
80 ~~providing daily care to children who are mildly ill, which~~
81 ~~payments are made in the name of and for the benefit of an~~
82 ~~employee of the taxpayer in this state whose child attends the~~
83 ~~child care facility during the employee's working hours. The~~
84 ~~credit shall be an amount equal to 50 percent of the amount of~~

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85 such child care payments.

86 (b) A corporation may not receive more than \$50,000 in
87 annual tax credits for all approved child care costs that the
88 corporation incurs in any one year.

89 (c) The total amount of tax credits which may be granted
90 for all programs approved under this section and s. 624.5107 is
91 \$2 million annually.

92 (d) An application for tax credit under this section must
93 be approved by the executive director of the department.

94 (1)-(e) If the credit granted under this section is not
95 fully used in any one year because of insufficient tax liability
96 on the part of the corporation, the unused amount may be carried
97 forward for a period not to exceed 5 years. The carryover credit
98 may be used in a subsequent year when the tax imposed by this
99 chapter for that year exceeds the credit for which the
100 corporation is eligible in that year under this section after
101 applying the other credits and unused carryovers in the order
102 provided by s. 220.02(8).

103 (2)-(f) If a corporation receives a credit for child care
104 facility startup costs, and the facility fails to operate for at
105 least 5 years, a pro rata share of the credit must be repaid, in
106 accordance with the formula: $A = C \times (1 - (N/60))$, where:

107 (a) 1. "A" is the amount in dollars of the required
108 repayment.

109 (b) 2. "C" is the total credits taken by the corporation
110 for child care facility startup costs.

111 (c) 3. "N" is the number of months the facility was in
112 operation.

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114 This repayment requirement is inapplicable if the corporation
115 goes out of business or can demonstrate to the department that
116 its employees no longer want to have a child care facility.

117 ~~(g) A taxpayer that files a consolidated return in this state as a member of an affiliated group under s. 220.131(1) may be allowed the credit on a consolidated return basis.~~

120 ~~(h) A taxpayer that is eligible to receive credit under s. 624.5107 is ineligible to receive credit under this section.~~

122 ~~(2) ELIGIBILITY REQUIREMENTS.—~~

123 ~~(a) A child care facility with respect to which a corporation claims a child care tax credit must be a child care facility as defined by s. 402.302 and must be licensed in accordance with s. 402.305, or must be a facility providing daily care to children who are mildly ill.~~

128 ~~(b) The services of a child care facility for which a corporation claims a child care tax credit under subparagraph (1)(a)1. must be available to all employees of the corporation, or must be allocated on a first come, first served basis, and must be used by employees of the taxpayer.~~

133 ~~(c) Two or more corporations may join together to start and to operate a child care facility according to the provisions of this section. If two or more corporations choose to jointly operate a child care facility, or cause a not-for-profit corporation to operate the child care facility, the corporations must file a joint application or the not-for-profit corporation may file the application with the department, pursuant to subsection (3), setting forth their proposal. The participating~~

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141 corporations may proportion the annual child care costs credits
142 in any manner they choose as appropriate, but no jointly
143 operated corporate child care facility established under this
144 section may receive more than \$50,000 in annual tax credits for
145 all approved child care costs that the participating
146 corporations incur in any one year.

147 (d) Child care payments for which a corporation claims a
148 credit under subparagraph (1)(a)2. shall not exceed the amount
149 charged by the child care facility to other children of like age
150 and abilities of persons not employed by the corporation.

151 (3) APPLICATION REQUIREMENTS.—Any corporation that wishes
152 to participate in this program must submit to the department an
153 application for tax credit which sets forth the proposal for
154 establishing a child care facility for the use of its employees
155 or for payment of the cost of child care for its employees. This
156 application must state the anticipated startup costs and the
157 number of children to be enrolled, in the case of credit claimed
158 under subparagraph (1)(a)1., or the number of children for whom
159 child care costs will be paid, in the case of credit claimed
160 under subparagraph (1)(a)2.

161 (4) ADMINISTRATION.—

162 (a) The Department of Revenue may adopt all rules pursuant
163 to the Administrative Procedure Act to administer this section,
164 including rules for the approval or disapproval of proposals
165 submitted by corporations and rules to provide for cooperative
166 arrangements between for-profit and not-for-profit corporations.

167 (b) The executive director's decision to approve or
168 disapprove a proposal must be in writing, and, if the proposal

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169 ~~is approved, the decision must state the maximum credit
170 allowable to the corporation.~~

171 ~~(e) All approvals for the granting of the tax credit
172 require prior verification by the Department of Children and
173 Family Services or local licensing agency that the corporation
174 meets the licensure requirements as defined in s. 402.302 and is
175 currently licensed in accordance with s. 402.305, or is a
176 facility providing daily care to children who are mildly ill.~~

177 ~~(d) Verification of the child care provider as an approved
178 facility must be in writing and must be attached to the credit
179 application form submitted to the Department of Revenue.~~

180 ~~(5) EXPIRATION.—This section expires on June 30, 2008,
181 except that paragraph (1)(e), which relates to carryover
182 credits, and paragraph (1)(f), which relates to repaying tax
183 credits in specified circumstances, do not expire on that date.~~

184 ~~(6) MEANING OF CORPORATION.—As used in this section, the
185 term "corporation" includes all general partnerships, limited
186 partnerships, unincorporated businesses, and all other business
187 entities which are owned or controlled by the parent
188 corporation.~~

189 Reviser's note.--Amended to conform to the expiration
190 of all of the section except paragraphs (1)(e) and (f)
191 by the terms of subsection (5), effective June 30,
192 2008.

193 Section 6. Subsection (17) of section 253.03, Florida
194 Statutes, is repealed.

195 Reviser's note.--The cited subsection, which relates
196 to lease of the South Florida Evaluation and Treatment

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197 Center complex in Miami-Dade County for the 2007-2008
198 fiscal year only, expired pursuant to its own terms,
199 effective July 1, 2008.

200 Section 7. Subparagraph 2. of paragraph (f) of subsection
201 (6) of section 253.034, Florida Statutes, is repealed.
202 Reviser's note.--The cited subparagraph, which relates
203 to offer of reconveyance of specified surplus land
204 conveyed to the state by a fair association before
205 1955, expired pursuant to its own terms, effective
206 July 1, 2008.

207 Section 8. Paragraph (d) of subsection (1) of section
208 320.08058, Florida Statutes, is repealed.
209 Reviser's note.--The cited paragraph, which relates to
210 use of the annual use fee deposited into the Save the
211 Manatee Trust Fund from sale of manatee license plates
212 for buying back unissued manatee plates during the
213 2007-2008 fiscal year only, expired pursuant to its
214 own terms, effective July 1, 2008.

215 Section 9. Subsection (2) of section 322.025, Florida
216 Statutes, is repealed.
217 Reviser's note.--The cited subsection, which relates
218 to requirements for distribution of safety materials,
219 including the Official Florida Driver Handbook,
220 expired pursuant to its own terms, effective July 1,
221 2008.

222 Section 10. Subsection (5) of section 403.890, Florida
223 Statutes, is repealed.
224 Reviser's note.--The cited subsection, which

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225 authorizes transfer of interest earnings accumulated
226 in the Water Protection and Sustainability Program
227 Trust Fund to the Ecosystem Management and Restoration
228 Trust Fund for grants and aids to local governments
229 for certain water projects, expired pursuant to its
230 own terms, effective July 1, 2008.

231 Section 11. Paragraph (m) of subsection (3) of section
232 408.036, Florida Statutes, is repealed.

233 Reviser's note.--The cited paragraph, which relates to
234 requirements for an adult open-heart-surgery program
235 to be located in a new hospital where the new hospital
236 is being established in the location of an existing
237 hospital with such a program, was repealed by its own
238 terms, effective January 1, 2008.

239 Section 12. Subsection (2) of section 420.5087, Florida
240 Statutes, is amended to read:

241 420.5087 State Apartment Incentive Loan Program.--There is
242 hereby created the State Apartment Incentive Loan Program for
243 the purpose of providing first, second, or other subordinated
244 mortgage loans or loan guarantees to sponsors, including for-
245 profit, nonprofit, and public entities, to provide housing
246 affordable to very-low-income persons.

247 (2) The corporation shall have the power to underwrite and
248 make state apartment incentive loans or loan guarantees to
249 sponsors, provided:

250 (a) The sponsor uses tax-exempt financing for the first
251 mortgage and at least 20 percent of the units in the project are
252 set aside for persons or families who have incomes which meet

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253 the income eligibility requirements of s. 8 of the United States
254 Housing Act of 1937, as amended;

255 (b) The sponsor uses taxable financing for the first
256 mortgage and at least 20 percent of the units in the project are
257 set aside for persons or families who have incomes below 50
258 percent of the state or local median income, whichever is
259 higher, which shall be adjusted by the corporation for family
260 size; or

261 (c) The sponsor uses the federal low-income housing tax
262 credit, and the project meets the tenant income eligibility
263 requirements of s. 42 of the Internal Revenue Code of 1986, as
264 amended.~~; or~~

265 ~~(d) The project is located in a county that includes, or
266 has included within the previous 5 years, an area of critical
267 state concern designated or ratified by the Legislature for
268 which the Legislature has declared its intent to provide
269 affordable housing, and 100 percent of the units in the project
270 are set aside for persons or families who have incomes below 120
271 percent of the state or local median income, whichever is
272 higher, which shall be adjusted by the corporation for family
273 size. This paragraph expires July 1, 2008.~~

274
275 This subsection does not prohibit a tenant from qualifying under
276 the income eligibility criteria of paragraph (a), paragraph (b),
277 or paragraph (c), ~~or~~ paragraph (d) due to the tenant's
278 participation in a job training program approved by the
279 corporation. Compliance with the provisions of this subsection
280 must be contractually provided for the term of the loan or 12

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281 years, whichever is longer; however, this subsection does not
282 apply to loans made to housing communities for the elderly to
283 provide for lifesafety, building preservation, health,
284 sanitation, or security-related repairs or improvements. Such
285 loans shall be subject to tenant income criteria established by
286 corporation rule.

287 Reviser's note.--Amended to conform to the expiration
288 of paragraph (d), which relates to projects in areas
289 of critical state concern under the State Apartment
290 Incentive Loan Program, pursuant to its own terms,
291 effective July 1, 2008.

292 Section 13. Paragraphs (b) and (c) of subsection (2) of
293 section 475.278, Florida Statutes, are repealed.

294 Reviser's note.--The cited paragraphs, which relate to
295 disclosure requirements and contents of disclosure for
296 transaction brokers, expired pursuant to their own
297 terms, effective July 1, 2008.

298 Section 14. Subsection (1) of section 487.041, Florida
299 Statutes, is repealed.

300 Reviser's note.--The cited subsection, which requires
301 registration of each brand of pesticide distributed,
302 sold, offered for sale, or transported within this
303 state, expired pursuant to its own terms, effective at
304 midnight, December 31, 2008.

305 Section 15. Subsection (8) of section 509.302, Florida
306 Statutes, is repealed.

307 Reviser's note.--The cited subsection, which
308 authorizes use of revenue from administrative fines to

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309 support the Hospitality Education Program, expired
310 pursuant to its own terms, effective July 1, 2008.

311 Section 16. Subsection (4) of section 561.121, Florida
312 Statutes, is repealed.

313 Reviser's note.--The cited subsection, which relates
314 to payment of funds collected pursuant to s. 561.501
315 into the State Treasury to be credited to the General
316 Revenue Funds, was repealed by s. 2, ch. 2006-162,
317 Laws of Florida, effective July 1, 2008. Since the
318 subsection was not repealed by a "current session" of
319 the Legislature, it may be omitted from the 2009
320 Florida Statutes only through a reviser's bill duly
321 enacted by the Legislature. See s. 11.242(5)(b) and
322 (i).

323 Section 17. Section 561.501, Florida Statutes, is
324 repealed.

325 Reviser's note.--The cited section, which relates to a
326 surcharge on sale of alcoholic beverages for
327 consumption on the premises, was repealed by s. 7, ch.
328 2006-162, Laws of Florida, effective July 1, 2008.
329 Since the section was not repealed by a "current
330 session" of the Legislature, it may be omitted from
331 the 2009 Florida Statutes only through a reviser's
332 bill duly enacted by the Legislature. See s.
333 11.242(5)(b) and (i).

334 Section 18. Section 570.957, Florida Statutes, is
335 repealed.

336 Reviser's note.--The cited section, which establishes

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337 the Farm-to-Fuel Grants Program, expired pursuant to
338 its own terms, effective July 1, 2008.

339 Section 19. Section 624.5107, Florida Statutes, is amended
340 to read:

341 624.5107 Child care tax credits; ~~definitions;~~
342 ~~authorization; limitations; eligibility and application~~
343 ~~requirements; administration; expiration.--~~

344 (1) ~~DEFINITIONS.~~ As used in this section:

345 (a) ~~"Child care facility startup costs"~~ means expenditures
346 ~~for substantial renovation, equipment, including playground~~
347 ~~equipment and kitchen appliances and cooking equipment, real~~
348 ~~property, including land and improvements, and for reduction of~~
349 ~~debt, made in connection with the establishment of a child care~~
350 ~~facility as defined by s. 402.302, or any facility providing~~
351 ~~daily care to children who are mildly ill, which is located in~~
352 ~~this state on the insurer's premises and used by the employees~~
353 ~~of the insurer.~~

354 (b) ~~"Operation of a child care facility"~~ means operation
355 ~~of a child care facility as defined by s. 402.302, or any~~
356 ~~facility providing daily care to children who are mildly ill,~~
357 ~~which is located in this state within 5 miles of at least one~~
358 ~~place of business of the insurer and which is used by the~~
359 ~~employees of the insurer.~~

360 (c) ~~"Department"~~ means the Department of Revenue.

361 (d) ~~"Executive director"~~ means the executive director of
362 the Department of Revenue.

363 (2) ~~AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.~~

364 (a) 1. A credit of 50 percent of the startup costs of child

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365 care facilities operated by an insurer for its employees is
366 allowed against any tax due for a taxable year under s. 624.509
367 or s. 624.510. A credit against such tax is also allowed for the
368 operation of a child care facility by an insurer for its
369 employees, which credit is in the amount of \$50 per month for
370 each child enrolled in the facility.

371 2. A credit is allowed against any tax due for a taxable
372 year under s. 624.509 or s. 624.510 for any insurer that makes
373 payments directly to a child care facility as defined by s.
374 402.302 which is licensed in accordance with s. 402.305, or to
375 any facility providing daily care to children who are mildly
376 ill, which payments are made in the name of and for the benefit
377 of an employee of the insurer in this state whose child attends
378 the child care facility during the employee's working hours. The
379 credit shall be an amount equal to 50 percent of the amount of
380 such child care payments.

381 (b) An insurer may not receive more than \$50,000 in annual
382 tax credits for all approved child care costs that the insurer
383 incurs in any one year.

384 (c) The total amount of tax credits which may be granted
385 for all programs approved under this section and s. 220.19 is \$2
386 million annually.

387 (d) An application for tax credit under this section must
388 be approved by the executive director.

389 (1)-(e) If the credit granted under this section is not
390 fully used in any one year because of insufficient tax liability
391 on the part of the insurer, the unused amount may be carried
392 forward for a period not to exceed 5 years. The carryover credit

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393 may be used in a subsequent year when the tax imposed by s.
 394 624.509 or s. 624.510 for that year exceeds the credit for which
 395 the insurer is eligible in that year under this section.

396 (2)-(f) If an insurer receives a credit for child care
 397 facility startup costs, and the facility fails to operate for at
 398 least 5 years, a pro rata share of the credit must be repaid, in
 399 accordance with the formula: $A = C \times (1 - (N/60))$, where:

400 (a)1. "A" is the amount in dollars of the required
 401 repayment.

402 (b)2. "C" is the total credits taken by the insurer for
 403 child care facility startup costs.

404 (c)3. "N" is the number of months the facility was in
 405 operation.

406
 407 This repayment requirement is inapplicable if the insurer goes
 408 out of business or can demonstrate to the department that its
 409 employees no longer want to have a child care facility.

410 (3) ELIGIBILITY REQUIREMENTS.

411 ~~(a) A child care facility with respect to which an insurer~~
 412 ~~claims a child care tax credit must be a child care facility as~~
 413 ~~defined by s. 402.302 and must be licensed in accordance with s.~~
 414 ~~402.305, or must be a facility providing daily care to children~~
 415 ~~who are mildly ill.~~

416 ~~(b) The services of a child care facility for which an~~
 417 ~~insurer claims a child care tax credit under subparagraph~~
 418 ~~(2)(a)1. must be available to all employees of the insurer or~~
 419 ~~must be allocated on a first come, first served basis, and must~~
 420 ~~be used by employees of the insurer.~~

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421 (e) Child care payments for which an insurer claims a
422 credit under subparagraph (2)(a)2. shall not exceed the amount
423 charged by the child care facility to other children of like age
424 and abilities of persons not employed by the insurer.

425 (4) APPLICATION REQUIREMENTS.—Any insurer that wishes to
426 participate in this program must submit to the department an
427 application for tax credit which sets forth the proposal for
428 establishing a child care facility for the use of its employees
429 or for payment of the cost of child care for its employees. This
430 application must state the anticipated startup costs and the
431 number of children to be enrolled, in the case of credit claimed
432 under subparagraph (2)(a)1., or the number of children for whom
433 child care costs will be paid, in the case of credit claimed
434 under subparagraph (2)(a)2.

435 (5) ADMINISTRATION.—

436 (a) The Department of Revenue may adopt all rules pursuant
437 to the Administrative Procedure Act to administer this section,
438 including rules for the approval or disapproval of proposals
439 submitted by insurers and rules to provide for cooperative
440 arrangements between for profit and not for profit entities.

441 (b) The executive director's decision to approve or
442 disapprove a proposal must be in writing, and, if the proposal
443 is approved, the decision must state the maximum credit
444 allowable to the insurer.

445 (c) All approvals for the granting of the tax credit
446 require prior verification by the Department of Children and
447 Family Services or local licensing agency that the insurer meets
448 the licensure requirements as defined in s. 402.302 and is

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449 currently licensed in accordance with s. 402.305, or is a
450 facility providing daily care to children who are mildly ill.

451 (d) Verification of the child care provider as an approved
452 facility must be in writing and must be attached to the credit
453 application form submitted to the Department of Revenue.

454 (6) EXPIRATION. This section expires on June 30, 2008,
455 except that paragraph (2)(e), which relates to carryover
456 credits, and paragraph (2)(f), which relates to repaying tax
457 credits in specified circumstances, do not expire on that date.

458 Reviser's note.--Amended to conform to the expiration
459 of all of the section except paragraphs (2)(e) and (f)
460 by the terms of subsection (6), effective June 30,
461 2008.

462 Section 20. Section 626.97411, Florida Statutes, is
463 repealed.

464 Reviser's note.--The cited section, which relates to a
465 public records exemption for credit scoring
466 methodologies and related information filed with the
467 Office of Insurance Regulation, is repealed to confirm
468 the October 2, 2008, repeal of an exemption in
469 accordance with s. 119.15, the Open Government Sunset
470 Review Act.

471 Section 21. Sections 921.0001, 921.001, 921.0011,
472 921.0012, 921.0013, 921.0014, 921.0015, 921.0016, and 921.005,
473 Florida Statutes, are repealed.

474 Reviser's note.--The cited sections, relating to
475 sentencing guidelines, were repealed by s. 1, ch. 97-
476 194, Laws of Florida, effective October 1, 1998. Since

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477 the sections were not repealed by a "current session"
478 of the Legislature, they may be omitted from the 2009
479 Florida Statutes only through a reviser's bill duly
480 enacted by the Legislature. See s. 11.242(5)(b) and
481 (i). Section 43, ch. 97-194, directed the Division of
482 Statutory Revision to "leave the repealed statutory
483 provisions referenced herein in the Florida Statutes
484 for 10 years from October 1, 1998." Ten years have now
485 passed.

486 Section 22. Sections 985.803, 985.804, 985.805, 985.806,
487 and 985.807, Florida Statutes, are repealed.

488 Reviser's note.--The cited sections, which relate to
489 specific duties associated with the Interstate Compact
490 on Juveniles, were repealed "effective July 1, 2005,
491 or upon enactment of the compact into law by the 35th
492 compacting state, whichever date occurs later,"
493 pursuant to s. 5, ch. 2005-80, Laws of Florida. The
494 replacement compact pursuant to ch. 2005-80, was
495 enacted by the 35th state, Illinois, on August 26,
496 2008.

497 Section 23. Subsection (10) of section 1006.20, Florida
498 Statutes, is repealed.

499 Reviser's note.--The cited subsection, which relates
500 to a random drug testing program for certain athletic
501 programs in public schools, is repealed to confirm the
502 October 2, 2008, repeal of an exemption in accordance
503 with s. 119.15, the Open Government Sunset Review Act.

504 Section 24. Section 1010.78, Florida Statutes, is

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505 repealed.

506 Reviser's note.--The cited section, which relates to
507 the Projects, Contracts, and Grants Trust Fund, was
508 repealed by s. 5, ch. 2007-19, Laws of Florida,
509 effective July 1, 2008. Since the section was not
510 repealed by a "current session" of the Legislature, it
511 may be omitted from the 2009 Florida Statutes only
512 through a reviser's bill duly enacted by the
513 Legislature. See s. 11.242(5)(b) and (i).

514 Section 25. Subsection (2) of section 775.0845, Florida
515 Statutes, is amended to read:

516 775.0845 Wearing mask while committing offense;
517 reclassification.--The felony or misdemeanor degree of any
518 criminal offense, other than a violation of ss. 876.12-876.15,
519 shall be reclassified to the next higher degree as provided in
520 this section if, while committing the offense, the offender was
521 wearing a hood, mask, or other device that concealed his or her
522 identity.

523 (2) (a) In the case of a felony of the third degree, the
524 offense is reclassified to a felony of the second degree.

525 (b) In the case of a felony of the second degree, the
526 offense is reclassified to a felony of the first degree.

527
528 For purposes of sentencing under chapter 921 and determining
529 incentive gain-time eligibility under chapter 944, a felony
530 offense that is reclassified under this subsection is ranked one
531 level above the ranking under former s. 921.0012, former s.
532 921.0013, s. 921.0022, or s. 921.0023 of the offense committed.

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533 Reviser's note.--Amended to conform to the repeal of
534 ss. 921.0012 and 921.0013 by s. 1, ch. 97-194, Laws of
535 Florida.
536 Section 26. This act shall take effect on the 60th day
537 after adjournment sine die of the session of the Legislature in
538 which enacted.